

IN THE SPECIFICATION

**Please replace the paragraph beginning on page 5, line 17, with the following paragraph:**

C<sup>1</sup> A nonvolatile semiconductor memory device according to an aspect of the invention comprises: a semiconductor substrate having a peripheral circuit region and a memory cell region; a first element region provided in the peripheral circuit region; a second element region provided in the memory cell region; a first element isolation region provided in the semiconductor substrate, the first element isolation region isolating the first element region; a second element isolation region provided in the semiconductor substrate, the second element isolation region isolating the second element region; a first transistor having source and drain diffusion layers each provided in the first element region; a second transistor having source and drain diffusion layers each provided in the second element region; and an insulating film covering the first and second transistors, the insulating film being harder for an oxidizing agent to pass therethrough, compared with a silicon oxide film, and the insulating film being oxidized.

IN THE CLAIMS

**Please cancel claims 1-3, 5, 11-14, and 19-25 without prejudice and replace therefor with new claims 26-68 shown in clean form below:**

26. (New) A nonvolatile semiconductor memory device, comprising:

a semiconductor substrate having a peripheral circuit region and a memory cell region;

C<sup>2</sup> a first element region provided in the peripheral circuit region;

a second element region provided in the memory cell region;